

## **Spacer For A Split Gate Flash Memory Cell And A Memory Cell Employing The Same**

### **ABSTRACT OF THE DISCLOSURE**

A spacer, a split gate flash memory cell, and related method of forming the same. In one aspect, a composite spacer includes a first spacer insulating layer having a first deposition distribution that varies as a function of a location on a substrate. The composite spacer also includes a second spacer insulating layer having a second deposition distribution that varies in substantial opposition to the first deposition distribution. In another aspect, a composite spacer includes a first spacer insulating layer having a substantially uniform deposition distribution across a surface thereof. The composite spacer also includes a second spacer insulating layer having a varying deposition distribution with a thinner composition in selected regions of the memory cell. In another aspect, a coupling spacer provides for a conductive layer that extends between a floating gate and a substrate insulating layer adjacent a source recessed into the substrate of the memory cell.